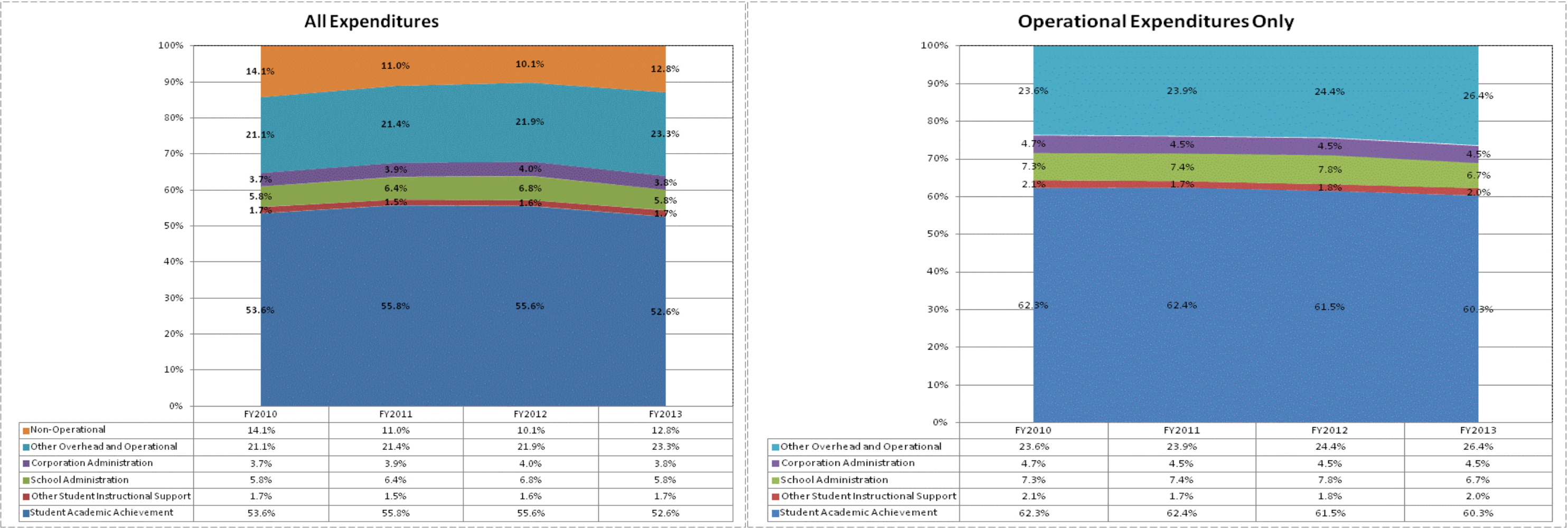


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Shoals Community School Corp (5520)**

Shoals Community School Corp (5520)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$3,551,279	49.1%	\$3,890,539	54.0%	\$3,901,286	55.6%	\$3,318,429	52.6%
Student Instructional Support	\$535,832	7.4%	\$612,323	8.5%	\$591,055	8.4%	\$472,404	7.5%
Overhead and Operational	\$1,633,149	22.6%	\$1,809,161	25.1%	\$1,819,020	25.9%	\$1,709,616	27.1%
Nonoperational	\$1,508,155	20.9%	\$887,163	12.3%	\$707,162	10.1%	\$803,809	12.8%
Grand Total	\$7,228,415		\$7,199,187		\$7,018,524		\$6,304,257	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.5%	62.5%	64.0%	60.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**Shoals Community School Corp (5520)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$19,943	\$198,007	\$232,631	\$177,815	> 500%	-10%	-24%
11100 Regular Programs; Elementary	\$1,105,163	\$1,319,083	\$1,270,843	\$1,207,421	9%	-8%	-5%
11200 Regular Programs; Middle/Junior High	\$248,374	\$13,875	\$11,525	\$2,387	-99%	-83%	-79%
11300 Regular Programs; High School	\$608,749	\$1,316,606	\$1,515,513	\$1,169,168	92%	-11%	-23%
11450 Vocational Education; Consumer and Homemaking	\$945	\$1,106	\$831	\$0	-100%	-100%	-100%
11520 Vocational Education; Area School Participation	\$27,901	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$10,925	\$20,975	\$40,034	\$22,964	110%	9%	-43%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,352	\$7,663	\$6,713	N/A	-78%	-12%
12210 Mental Disabilities; Mild Mental Disabilities	\$47,037	\$55,449	\$48,614	\$57,104	21%	3%	17%
12220 Mental Disabilities; Moderate Mental Disabilities	\$116,592	\$265,076	\$252,785	\$219,373	88%	-17%	-13%
12350 Physical Impairment; Homebound	\$0	\$116	\$666	\$201	N/A	74%	-70%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,668	\$21,133	\$7,938	\$13,097	391%	-38%	65%
12510 Culturally Different; Communication Disorders	\$53,038	\$57,287	\$59,757	\$59,117	11%	3%	-1%
12610 Learning Disability	\$10,702	\$20,494	\$31,103	\$12,443	16%	-39%	-60%
12710 Equal Opportunity At Risk	\$4,268	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$29,932	\$25,027	\$25,287	\$24,264	-19%	-3%	-4%
14100 Summer School Programs; Elementary	\$5,461	\$0	\$0	\$509	-91%	N/A	N/A
14300 Summer School Programs; High School	\$6,957	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$17,185	\$63,631	\$139	\$6,552	-62%	-90%	> 500%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$47,577	\$6,954	\$0	N/A	-100%	-100%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$63,608	\$70,077	\$65,267	\$71,459	12%	2%	9%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$5,100	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$22,194	\$5,410	\$197	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$500	\$7,446	\$17,089	\$15,498	> 500%	108%	-9%
22130 Improvement of Instruction; Instructional Staff Training	\$2,975	\$13,504	\$5,465	\$3,073	3%	-77%	-44%
22220 Library/Media Services; School Library	\$62,595	\$85,359	\$75,440	\$50,513	-19%	-41%	-33%
22230 Library/Media Services; Audiovisual	\$273	\$492	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$32,094	\$48,898	\$53,128	\$54,113	69%	11%	2%
22360 Instruction, Related Technology; Network Support	\$27,316	\$130,089	\$45,635	\$82,869	203%	-36%	82%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$25,169	\$13,160	N/A	N/A	-48%
22900 Other Support Service, Instructional Staff	\$0	\$17,975	\$22,771	\$22,504	N/A	25%	-1%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$43,546	\$48,428	\$67,243	\$26,018	-40%	-46%	-61%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$341	\$195	\$277	\$0	-100%	-100%	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$21,312	\$6,871	\$6,223	\$96	-100%	-99%	-98%
26497 2007 Account Code - Teachers Retirement Fund	\$185,621	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$2,778,215</b>	<b>\$3,890,539</b>	<b>\$3,901,286</b>	<b>\$3,318,429</b>	<b>19%</b>	<b>-15%</b>	<b>-15%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$9,007	\$6,625	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$69,976	\$85,403	\$68,332	\$67,779	-3%	-21%	-1%
21290 Guidance Services; Other Guidance Services	\$13,559	\$25,835	\$1,612	\$0	-100%	-100%	-100%
21340 Health Services; Nurse Services	\$26,060	\$37,863	\$41,800	\$40,657	56%	7%	-3%
24100 Office of The Principal	\$291,810	\$456,597	\$479,310	\$363,968	25%	-20%	-24%
<b>Student Instructional Support Total</b>	<b>\$410,411</b>	<b>\$612,323</b>	<b>\$591,055</b>	<b>\$472,404</b>	<b>15%</b>	<b>-23%</b>	<b>-20%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$12,126	\$15,015	\$11,945	\$10,888	-10%	-27%	-9%
23150 Board of Education; Legal Services	\$3,673	\$16,300	\$0	\$3,540	-4%	-78%	N/A
23160 Board of Education; Promotion Expenses	\$451	\$1,157	\$792	\$217	-52%	-81%	-73%



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Shoals Community School Corp (5520)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23190 Board of Education; Other Governing Body Services	\$3,400	\$5,400	\$3,400	\$3,884	14%	-28%	14%
23210 Executive Administration; Office of The Superintendent	\$160,802	\$223,926	\$260,160	\$222,577	38%	-1%	-14%
23230 Executive Administration; Staff Relations and Negotiations	\$1,521	\$0	\$0	\$0	-100%	N/A	N/A
25150 Fiscal Services; Payroll Services	\$0	\$514	\$785	\$705	N/A	37%	-10%
25191 Other Fiscal Services; Refund of Revenue	\$1,781	\$0	\$3	\$0	-100%	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$110	\$651	\$396	N/A	260%	-39%
25750 Personnel Services; Health Services	\$0	\$1,241	\$230	\$0	N/A	-100%	-100%
25890 Other Technology Services	\$0	\$0	\$612	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$459,252	\$608,723	\$544,270	\$487,432	6%	-20%	-10%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$36,862	\$11,893	\$3,433	\$515	-99%	-96%	-85%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$31,677	\$33,237	\$49,819	\$21,349	-33%	-36%	-57%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$885	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$29,562	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,905	\$2,871	\$2,103	\$2,113	-46%	-26%	0%
26700 Operation and Maintenance of Plant Services; Insurance	\$27,259	\$30,944	\$35,316	\$35,584	31%	15%	1%
27010 Student Transportation; Service Area Direction	\$36,960	\$40,977	\$47,650	\$44,748	21%	9%	-6%
27100 Student Transportation; Vehicle Operation	\$22,739	\$33,187	\$25,187	\$20,081	-12%	-39%	-20%
27200 Student Transportation; Monitoring Services	\$9,614	\$3,248	\$1,836	\$46,550	384%	> 500%	> 500%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$18,250	\$29,530	\$61,843	\$43,699	139%	48%	-29%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$0	\$5,230	\$5,009	\$5,327	N/A	2%	6%
27700 Student Transportation; Contracted Transportation Services	\$411,309	\$485,163	\$473,135	\$473,040	15%	-2%	0%
27900 Student Transportation; Other Student Transportation Services	\$950	\$1,505	\$1,150	\$1,105	16%	-27%	-4%
27910 Student Transportation; Bus Driver Training	\$472	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$137,719	\$151,964	\$176,535	\$169,044	23%	11%	-4%
31400 Food Services Operations; Food Purchases	\$83,456	\$100,596	\$105,179	\$106,103	27%	5%	1%
31900 Other Food Services	\$8,205	\$6,429	\$7,978	\$10,719	31%	67%	34%
Overhead and Operational Total	\$1,502,828	\$1,809,161	\$1,819,020	\$1,709,616	14%	-6%	-6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$1,632	\$5,840	\$4,921	\$543	-67%	-91%	-89%
33200 Community Recreation	\$5,499	\$5,607	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$66,572	\$78,942	\$73,198	\$77,649	17%	-2%	6%
33910 High School Band Uniforms	\$14,592	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$1,567	\$1,787	\$1,365	\$914	-42%	-49%	-33%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$98	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$538,510	\$0	\$2,183	\$1,200	-100%	N/A	-45%
45100 Building Acquisition, Construction and Improvements	\$20,853	\$66,956	\$0	\$41,240	98%	-38%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$16,374	\$7,690	\$0	\$14,631	-11%	90%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$20,955	\$20,604	\$19,542	\$25,301	21%	23%	29%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$56,784	\$25,225	\$5,714	\$40,734	-28%	61%	> 500%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$4,366	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$144,918	\$140,000	\$155,000	\$160,000	10%	14%	3%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$10,934	\$4,093	\$6,028	N/A	-45%	47%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$72,349	\$54,275	\$47,198	N/A	-35%	-13%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$315,000	\$130,000	\$140,000	\$150,000	-52%	15%	7%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$79,500	\$68,500	\$60,000	N/A	-25%	-12%
54200 Common School Fund; Principal	\$277,371	\$192,560	\$152,243	\$158,394	-43%	-18%	4%
54250 Common School Fund; Interest	\$0	\$49,071	\$26,128	\$19,977	N/A	-59%	-24%
Nonoperational Total	\$1,484,991	\$887,163	\$707,162	\$803,809	-46%	-9%	14%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Shoals Community School Corp (5520)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund							
26491 2007 Account Code - PERF	\$93,658	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$247,735	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$11,450	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$642,312	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,690	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$53,125	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,051,970	\$0	\$0	\$0	N/A	N/A	N/A